

No. 23-1819T
(Filed: March 27, 2024)

When a case becomes moot, the Court lacks subject-matter jurisdiction, and it must order dismissal without proceeding further. See *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83,

94–95 (1998). Mootness doctrine arises out of the “case or controversy” requirement of Article III of the United States Constitution. *See* U.S. Const. art. III, § 2, cl. 1; *Flast v. Cohen*, 392 U.S. 83, 94–95 (1968). Although the jurisdiction of this Court, as an Article I court, is not limited by the “case or controversy” requirement of Article III, this Court and other Article I courts apply many Article III justiciability precepts—including the doctrine of mootness—to resolve dispositive motions on prudential grounds. *See, e.g., Schooling v. United States*, 63 Fed. Cl. 204, 208 n.7 (2004) (dismissing case for lack of subject-matter jurisdiction because claims asserted in the complaint were moot); *CW Gov’t Travel, Inc. v. United States*, 46 Fed. Cl. 554, 558 (2000) (citing *Zevalkink v. Brown*, 102 F.3d 1236, 1243 (Fed. Cir. 1996)) (granting motion to dismiss for mootness). *See also Anderson v. United States*, 344 F.3d 1343, 1350 n.1 (Fed. Cir. 2003) (“The Court of Federal Claims, though an Article I court . . . applies the same standing requirements enforced by other federal courts created under Article III.”).

The Supreme Court has stated that “a case is moot when the issues presented are no longer ‘live’ or the parties lack a legally cognizable interest in the outcome.” *Cnty. of L.A. v. Davis*, 440 U.S. 625, 631 (1979) (citing *Powell v. McCormack*, 395 U.S. 486, 496 (1969)). Claims for money, such as the claim involved in this case, generally become moot when the plaintiff receives the compensation sought in their complaint. *See Haddock v. United States*, 161 Fed. Cl. 6, 17 (2022) (collecting cases). Here, the IRS paid Mr. Piltan the full amount of the refund he requested plus statutory interest on December 11, 2023. *See* Def.’s Mot. at 6; *see also* App. to Def.’s Mot., Ex. 1, at 4, Docket No. 8-1. As a result, Mr. Piltan has received the compensation he sought in his complaint. Because his complaint is now moot, dismissal is therefore warranted. *See Davis*, 440 U.S. at 631; *Chapman Law Firm Co. v. United States*, 490 F.3d 934, 940 (Fed. Cir. 2007) (“When, during the course of litigation, it develops that the relief sought has been granted or that the questions originally in controversy between the parties are no longer at issue, the case should generally be dismissed.”).

CONCLUSION

On the basis of the foregoing, the government’s motion to dismiss for lack of subject matter jurisdiction, Docket No. 8, is **GRANTED**. Plaintiffs Complaint, ECF No. 1, is therefore **DISMISSED**. The Clerk of the Court shall enter judgment accordingly.

IT IS SO ORDERED.



ELAINE D. KAPLAN
Chief Judge